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STATE DOCUMENTS COLLECTION

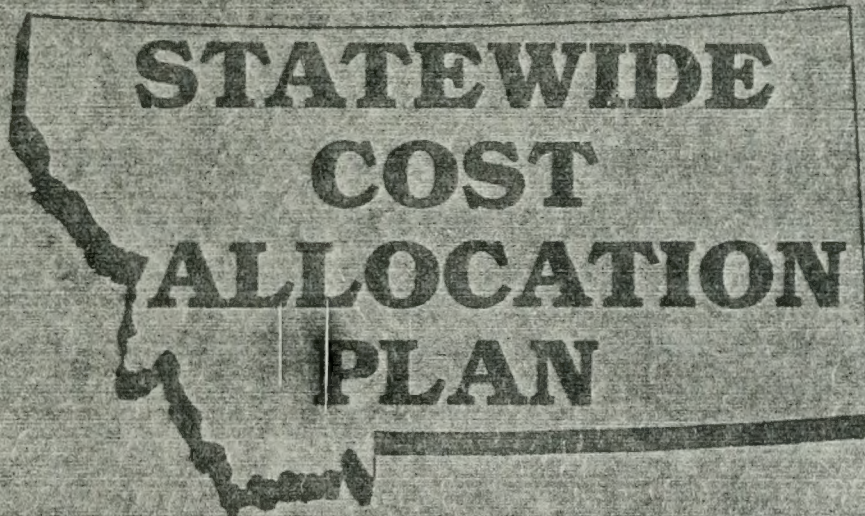
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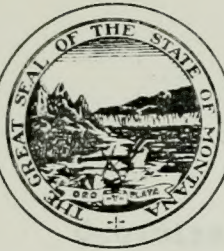
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**Fiscal Year
Ending June 30, 1984**

DEPARTMENT OF ADMINISTRATION
DIRECTOR'S OFFICE

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TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

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HELENA, MONTANA 59620

December 29, 1982

Mr. Henry J. Bomba, Director
Division of Cost Allocation/RASC
Department of Health and Human Services
Room 1019 FOB
1961 Stout Street
Denver, Colorado 80294

Dear Mr. Bomba:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1984 in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

Morris L. Brusett

Morris L. Brusett, Director
Department of Administration

MB/taf

DEPARTMENT OF ADMINISTRATION
BUREAU OF RECORDS

RECEIVED
JAN 10 1952
BUREAU OF RECORDS



STATE OF MONTANA

January 10, 1952

Mr. Harry J. Jones, Director
Division of Civil Affairs
Department of Health and Human Services
Room 1010
1201 North Broadway
Denver, Colorado 80202

Dear Mr. Jones:

Reference is made to the letterhead memorandum dated January 10, 1952, from the Department of Health and Human Services, Denver, Colorado, to the Bureau of Records, Department of Administration, Helena, Montana, regarding the proposed change in the name of the Montana State Department of Health and Human Services.

Very truly yours,

Handwritten signature of Walter D. Stewart.

Walter D. Stewart, Director
Department of Administration

WDS:10

MONTANA STATEWIDE COST ALLOCATION PLAN

TABLE OF CONTENTS

	<u>Page</u>
Organization of the Executive Branch	3
State Centralized Services - Indirect Costs	
Department of Administration	
Accounting Division	4
Records Management Program	6
Insurance - Fire and Casualty.....	8
Insurance - Comprehensive Liability.....	10
Consulting Services Bureau	12
Personnel Division	14
Purchasing Division.....	16
Treasury Division.....	18
State Auditor	20
Office of Budget and Program Planning	
Budget and Program Planning.....	22
State Clearinghouse.....	24
Commissioner of Higher Education.....	25
Summary Table	
Montana Cost Allocation Plan.....	26
Appendix	
State Centralized Services Billed Directly.....	28
2% Building Use Allowance - Capitol Complex	34

CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE
STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation plan for the fiscal year ending June 30, 1984 is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.

Morris L. Brusett
Morris L. Brusett, Director
Department of Administration

Date

Dec. 29, 1982

DECLARATION OF STATE WITNESS TO THE
STATE OFFICIAL - CIVILIAN

I hereby certify that the above-named person is a resident of the State of California and is a citizen of the United States of America. I further certify that the above-named person is a resident of the County of [County Name] and is a citizen of the United States of America. I further certify that the above-named person is a resident of the City of [City Name] and is a citizen of the United States of America. I further certify that the above-named person is a resident of the State of California and is a citizen of the United States of America. I further certify that the above-named person is a resident of the County of [County Name] and is a citizen of the United States of America. I further certify that the above-named person is a resident of the City of [City Name] and is a citizen of the United States of America.

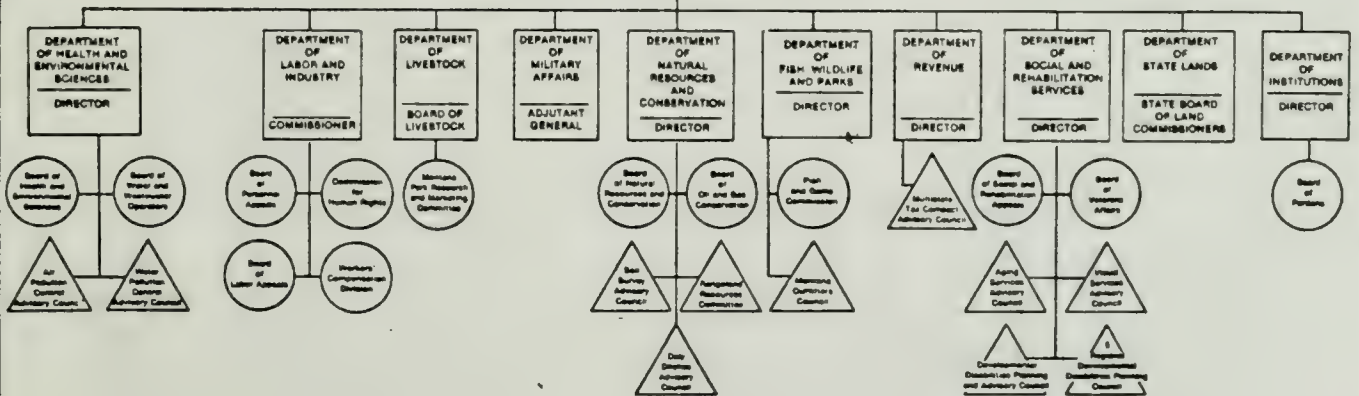
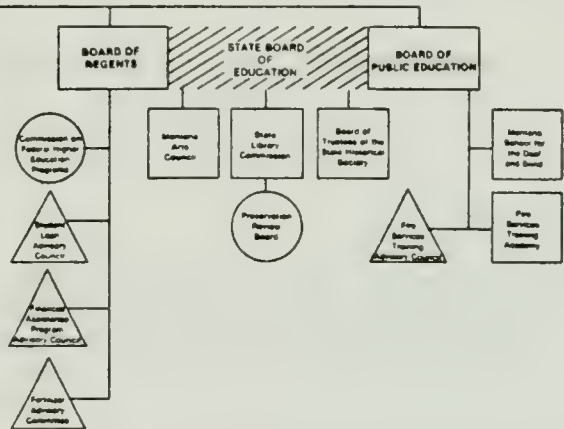
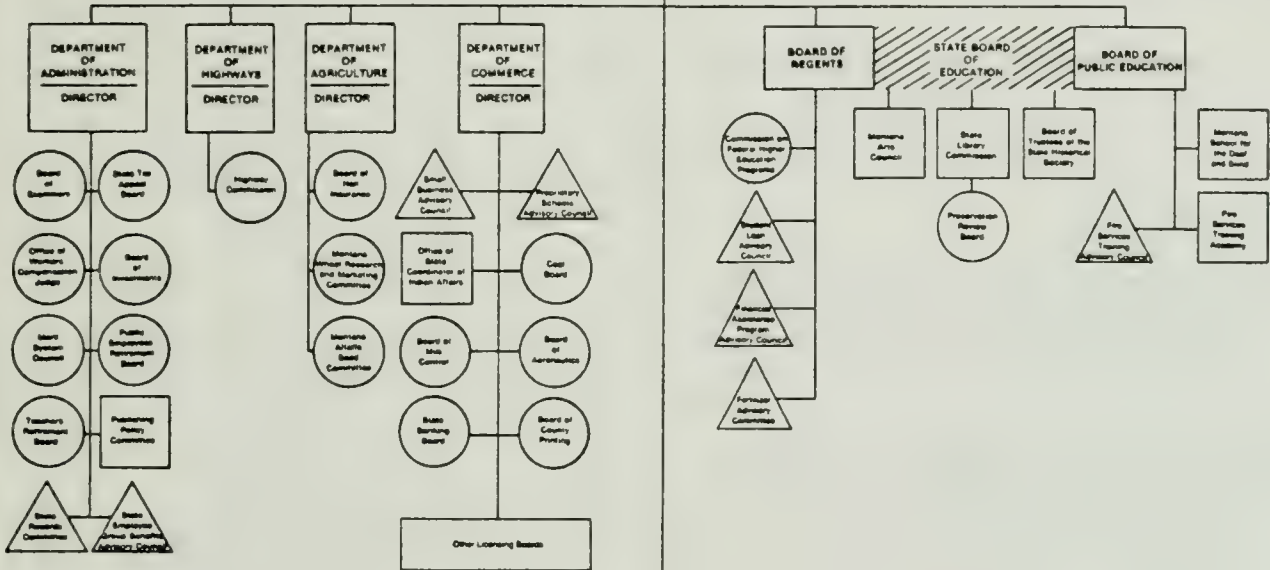
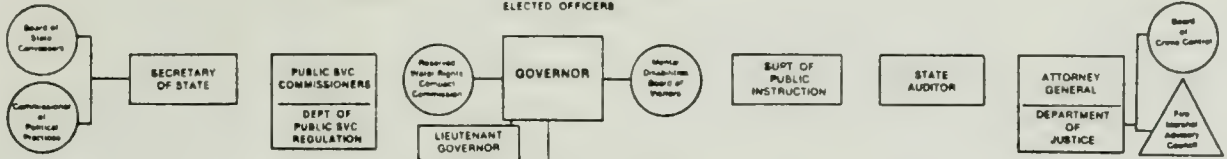
[Signature]
[Name]
[Address]
[City, State, Zip]

[Signature]
[Name]
[Address]
[City, State, Zip]

STATE OF MONTANA ORGANIZATION OF THE EXECUTIVE BRANCH

DECEMBER 1, 1961

ELECTED OFFICERS



LEGEND

- Principal Department with most of Department Included
- An Agency Attached to a Principal Department for Administrative Purposes Only
- △ Advisory Office or Institutionally Served Office
- △ An Agency Designed as Advisory or Primarily for Advisory Purposes

DEPARTMENT OF ADMINISTRATION-ACCOUNTING DIVISION

COST ALLOCATION

Actual Fiscal Year 1982

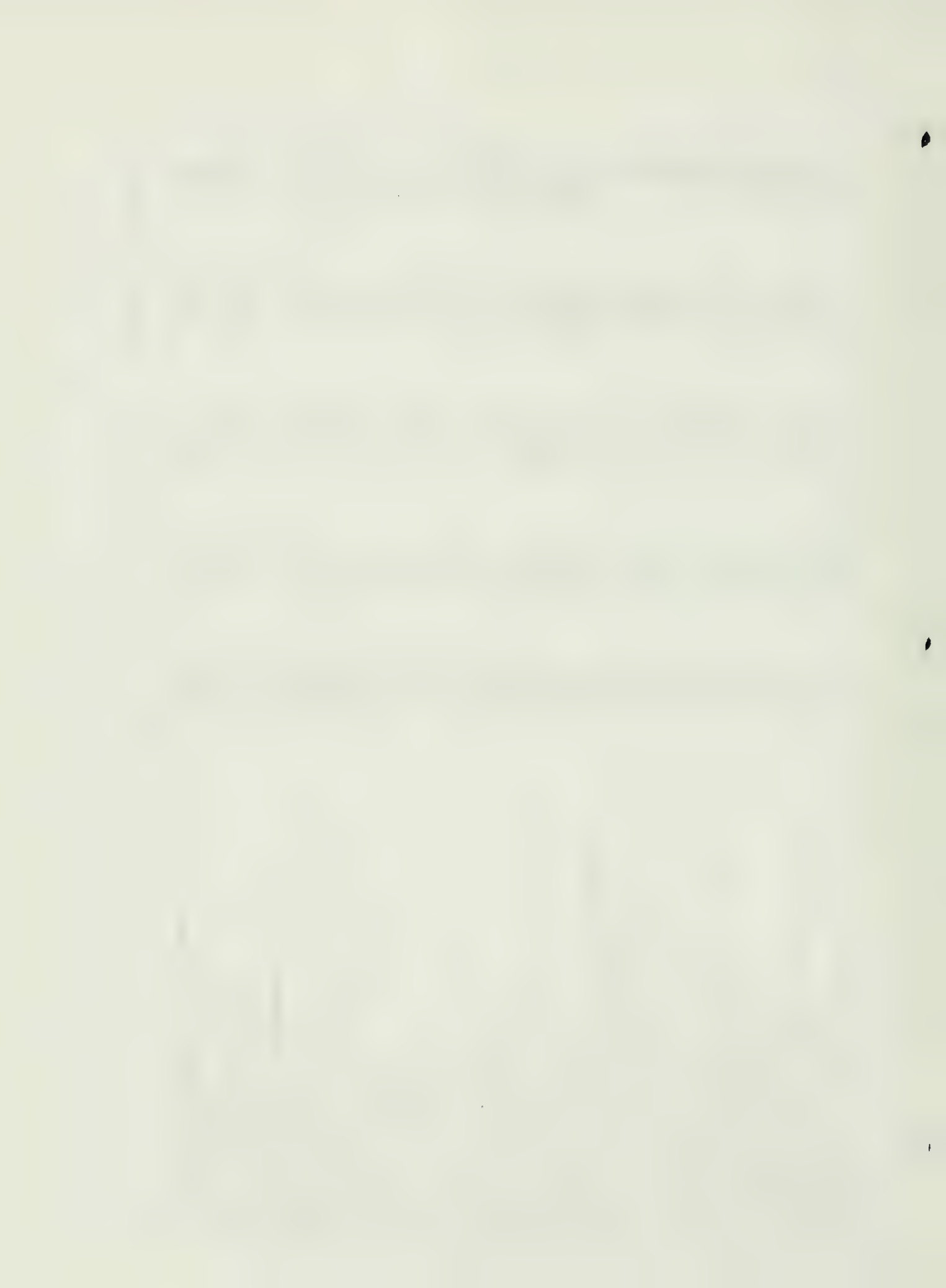
	Total Cost	Not Allowable	Allowable
Operational	\$803,376		\$803,376
Equipment	2,337	\$ 0	0
Central Administration*	7,994	2,337	7,994
Total	<u>\$813,707</u>	<u>\$ 2,337</u>	<u>\$811,370</u>

The Accounting Division maintains, operates, and provides enhancements to the computer-driven Statewide Budgeting and Accounting System (SBAS). SBAS is an accounting system used by all state agencies (including the University System and the Vo-Tech Centers) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control reports and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the state's annual financial report is prepared and published. Because all monies (including federal money) coming into or going out of the State's system goes through SBAS, the costs of the Accounting Division have been distributed to all State agencies.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 84
	TRANSACTIONS	AMOUNT	ACTUAL FY80	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	5,460	\$ 1,623	\$ 769	\$ 854	\$ 2,477
Legislative Fiscal Analyst	968	243	388	(145)	98
Legislative Council	5,132	1,460	1,720	(260)	1,200
Senate	382	81	37	44	125
House	457	162	43	119	281
Environmental Quality Council	684	162	201	(39)	123
Consumer Council	651	162	252	(90)	72
JUDICIAL BRANCH, Judiciary	7,970	2,353	2,704	(351)	2,002
ELECTED OFFICIALS					
Governor's Office	6,309	1,866	3,151	(1,285)	581
Secretary of State	3,850	1,136	1,303	(167)	969
Commissioner of Political Practices	376	81	134	(53)	28
State Auditor	12,306	3,570	3,810	(240)	3,330
Superintendent of Public Instruction	73,684	21,501	22,166	(665)	20,836
Billings Vo-Tech	8,018	2,353	0	2,353	4,706
Butte Vo-Tech	3,167	893	0	893	1,786
Great Falls Vo-Tech	6,300	1,866	0	1,866	3,732
Helena Vo-Tech	6,977	2,028	0	2,028	4,056
Missoula Vo-Tech	13,326	3,895	0	3,895	7,790
JUSTICE, Department of					
Crime Control Commission	9,962	2,921	4,041	(1,120)	1,801
Highway Traffic Safety	583	162	0	162	324
Department of Justice	40,039	11,684	15,096	(3,412)	8,272
PUBLIC SERVICE REGULATION, Department of	3,158	893	871	22	915
EDUCATION					
Board of Public Education	170	81	600	(519)	(438)

Commissioner of Higher Education	4,951	1,460	885	575	2,035
University of Montana	389,549	113,754	194,560	(80,806)	32,948
Montana State University	370,545	108,156	115,892	(7,736)	100,420
Montana College of Mineral Science & Technology	32,044	9,331	9,473	(142)	9,189
Eastern Montana College	100,344	29,290	35,822	(6,532)	22,758
Northern Montana College	43,590	12,739	11,077	1,662	14,401
Western Montana College	18,931	5,517	4,968	549	6,066
Agricultural Experiment Station	40,382	11,765	13,158	(1,393)	10,372
Cooperative Extension Service	21,600	6,329	7,445	(1,116)	5,213
Forestry Conservation Experiment Station	1,572	487	366	121	608
School for the Deaf and Blind	5,937	1,704	2,001	(297)	1,407
Montana Arts Council	5,156	1,542	1,555	(13)	1,529
State Library	3,230	974	1,242	(268)	706
Advisory Council for Vocational Education	1,167	325	369	(44)	281
Historical Society	13,139	3,813	4,119	(306)	3,507
Board of Regents of Higher Education	320	81	92	(11)	70
Fire Services Training School	1,700	487	0	487	974
FISH, WILDLIFE, AND PARKS, Department of	189,340	55,254	52,589	2,665	57,919
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	85,913	25,071	35,083	(10,012)	15,059
HIGHWAYS, Department of	166,631	48,682	37,443	11,239	59,921
STATE LANDS, Department of	84,150	24,584	4,040	20,544	45,128
LIVESTOCK, Department of	25,121	7,302	9,141	(1,839)	5,463
NATURAL RESOURCES AND CONSERVATION, Department of	54,252	15,822	15,059	763	16,585
REVENUE, Department of	176,834	51,603	55,633	(4,030)	47,573
ADMINISTRATION, Department of	98,882	28,885	27,632	1,253	30,138
AGRICULTURE, Department of	22,603	6,572	7,599	(1,027)	5,545
INSTITUTIONS, Department of					
Central Office	29,845	8,682	11,349	(2,667)	6,015
Boulder River School and Hospital	27,565	8,033	8,351	(318)	7,715
Children's Center	1	0	22	(22)	(22)
Center for the Aged	8,019	2,353	2,182	171	2,524
Eastmont Training Center	4,984	1,460	1,563	(103)	1,357
Galen State Hospital	29,679	8,682	4,492	4,190	12,872
Mountain View School	4,283	1,298	1,433	(135)	1,163
Pine Hills School	8,500	2,515	2,684	(169)	2,346
Montana State Prison	55,739	16,309	8,279	8,030	24,339
Swan River Youth Forest Camp	3,212	974	1,099	(125)	849
Veterans Home	7,284	2,110	1,706	404	2,514
Warm Springs State Hospital	39,538	11,521	7,798	3,723	15,244
Board of Pardons	595	162	7,219	(57)	105
COMMERCE, Department of	61,346	17,931	12,730	5,201	23,132
LABOR AND INDUSTRY, Department of					
Labor Standards Division	12,295	3,570	4,089	(519)	3,051
Employment Security Division	9,322	2,759	4,094	(1,335)	1,424
Workers' Compensation Division	23,314	6,816	7,544	(728)	6,088
MILITARY AFFAIRS, Department of					
Adjutant General	3,821	1,136	1,313	(177)	959
Disaster and Emergency Services	3,557	1,055	1,148	(93)	962
SOCIAL & REHABILITATION SERVICES, Department of	278,377	81,299	85,591	(4,292)	77,007
TOTAL	2,779,088	\$ 811,370	\$ 872,215	\$ (60,845)	\$ 750,525



DEPARTMENT OF ADMINISTRATION-RECORDS MANAGEMENT

COST ALLOCATION
Actual Fiscal Year 1982

	Total Cost	Not Allowable	Allowable
Operational Equipment	\$236,442	\$236,442	\$ 0
	<u>5,895</u>	<u>5,895</u>	<u>0</u>
Total	\$242,337	\$242,337	\$ 0

The Records Management Program exists to implement the provisions of the "State Public Records Management Act" by providing centralized microfilming, storage, analysis, and retention scheduling of records of Executive Branch agencies of the State of Montana. Additionally, this program monitors filing and microfilm equipment acquisitions by state agencies and provides information on all facets of records management. Until fiscal year 1982 the program was funded with a state General Fund appropriation and monies received from direct billings. In fiscal year 1982 no General Fund money was received and, therefore, no costs can be allocated.

In past years, costs were allocated on the basis of dollars of service provided.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 84
	DOLLARS OF SERVICE PROVIDED	AMOUNT	ACTUAL FY 80	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 0	\$ 0	\$ 8	\$ (8)	\$ (8)
Legislative Fiscal Analyst	0	0	15	(15)	(15)
Legislative Council	0	0	23	(23)	(23)
JUDICIAL BRANCH, Judiciary	0	0	5,399	(5,399)	(5,399)
ELECTED OFFICIALS					
Governor's Office	0	0	6	(6)	(6)
Secretary of State	0	0	10	(10)	(10)
State Auditor	0	0	332	(332)	(332)
Superintendent of Public Instruction	0	0	35	(35)	(35)
JUSTICE					
Crime Control	0	0	26	(26)	(26)
Department of Justice	0	0	91	(91)	(91)
PUBLIC SERVICE REGULATIONS, Department of	0	0	65	(65)	(65)
EDUCATION					
Commissioner of Higher Education	0	0	2	(2)	(2)
University of Montana	0	0	14	(14)	(14)
Montana State University	0	0	75	(75)	(75)
Montana College of Mineral Science & Technology	0	0	28	(28)	(28)
Western Montana College	0	0	2	(2)	(2)
State Library	0	0	8	(8)	(8)
Historical Society	0	0	1,036	(1,036)	(1,036)
FISH, WILDLIFE, AND PARKS, Department of	0	0	703	(703)	(703)
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	0	0	286	(286)	(286)
HIGHWAYS, Department of	0	0	293	(293)	(293)
STATE LANDS, Department of	0	0	2	(2)	(2)
LIVESTOCK, Department of	0	0	229	(229)	(229)
NATURAL RESOURCES AND CONSERVATION, Department of	0	0	492	(492)	(492)
REVENUE, Department of	0	0	3,666	(3,666)	(3,666)
ADMINISTRATION, Department of	0	0	1,658	(1,658)	(1,658)
AGRICULTURE, Department of	0	0	26	(26)	(26)

INSTITUTIONS, Department of						
Boulder River School & Hospital	0	0	0	10	(10)	(10)
Children's Center	0	0	0	2	(2)	(2)
Galen State Hospital	0	0	0	18	(18)	(18)
Montana State Prison	0	0	0	1	(1)	(1)
Commerce, Department of	0	0	0	1	(1)	(1)
LABOR AND INDUSTRY, Department of	0	0	0	857	(857)	(857)
Labor Standards						
Employment Security Division	0	0	0	52	(52)	(52)
Workers' Compensation Division	0	0	0	122	(122)	(122)
MILITARY AFFAIRS, Department of	0	0	0	129	(129)	(129)
Adjutant General	0	0	0	24	(24)	(24)
SOCIAL & REHABILITATION SERVICES, Department of	0	0	0	240	(240)	(240)
TOTAL	\$	0	\$	\$15,986	\$(15,986)	\$(15,986)

COST ALLOCATION

Actual Fiscal Year 1982

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Premiums Paid	\$211,075	\$ 4,879	\$206,196
Central Administration*	1,729	0	1,729
Total	<u>\$212,804</u>	<u>\$ 4,879</u>	<u>\$207,925</u>

Fire and Casualty Insurance: This is the cost to the state for insurance protection from fire and casualties. Allowable costs are allocated according to building insurable value. Non allowable costs are insurance cost for programs which receive no general funding.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Note: Beginning in Fiscal Year 1981, the State of Montana decreased the Fire and Casualty Insurance Premiums substantially by applying a \$100,000 deductible to the policy. Montana paid the fire and casualty premium for three years, but billed those state agencies which pay their own insurance for Fiscal Year 1982 only.

Total Premium Paid from General Fund

(three years)	\$447,808
Fiscal Year 1982 Allocation (one-third)	149,269
Add FY 82 Received from Agencies	<u>61,806</u>
Total Premium, FY 1982	<u>\$211,075</u>

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION INSURABLE VALUE	AMOUNT	ACTUAL FY 80	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 84
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 733,179	\$ 242	\$ 606	\$ (364)	\$ (122)
Legislative Fiscal Analyst	339,555	112	182	(70)	42
Legislative Council	986,223	326	880	(554)	(228)
Environmental Quality Council *			63	(63)	(63)
JUDICIAL BRANCH, Judiciary	472,937	156	2,258	(2,102)	(1,946)
ELECTED OFFICIALS					
Governor's Office	1,776,379	587	1,409	(822)	(235)
Secretary of State	804,443	266	601	(335)	(69)
Commissioner Political Practices	59,251	20	63	(43)	(23)
State Auditor	1,245,443	412	1,088	(676)	(264)
Superintendent of Public Instruction	2,070,994	684	1,218	(534)	150
JUSTICE, Department of	4,651,547	1,537	3,825	(2,288)	(751)
EDUCATION					
University of Montana	128,088,400	42,332	113,589	(71,257)	(28,925)
Montana State University	152,733,400	50,477	151,352	(100,875)	(50,398)
Montana Coll Min Sc & Tech	25,754,000	8,512	19,375	(10,863)	(2,351)
Eastern Montana College	40,526,400	13,394	44,947	(31,553)	(18,159)
Northern Montana College	26,056,000	8,611	25,651	(17,040)	(8,429)
Western Montana College	20,018,000	6,616	17,977	(11,361)	(4,745)
Agricultural Experiment Station	4,929,200	1,629	3,494	(1,865)	(236)
School for the Deaf and Blind	5,082,800	1,680	5,169	(3,489)	(1,809)
Historical Society	4,832,644	1,597	4,812	(3,215)	(1,618)
FISH, WILDLIFE, AND PARKS, Department of	8,427,200	2,785	5,972	(3,187)	(402)
HEALTH & ENVIRONMENTAL SCIENCE, Department of	9,428,532	3,116	4,252	(1,136)	1,980
HIGHWAYS, Department of	34,970,419	11,558	32,723	(21,165)	(9,607)
STATE LANDS, Department of	148,049	49		49	98

LIVESTOCK, Department of	1,151,477	381	912	(531)	(150)
NATURAL RESOURCES AND CONSERVATION, Department of	4,924,000	1,627	4,264	(2,637)	(1,010)
REVENUE, Department of	9,298,104	3,073	10,158	(7,085)	(4,012)
ADMINISTRATION, Department of	9,241,295	3,054	9,256	(6,202)	(3,148)
AGRICULTURE, Department of	1,261,878	417	1,046	(629)	(212)
INSTITUTIONS, Department of					
Central Office	1,889,851	625	775	(150)	475
Boulder River School & Hospital	16,511,900	5,457	15,609	(10,152)	(4,695)
Children's Center			3,784	(3,784)	(3,784)
Center for the Aged	4,422,000	1,461	4,384	(2,923)	(1,462)
Eastmont Training Center	2,414,000	798	2,959	(2,161)	(1,363)
Galen State Hospital	16,529,100	5,463	13,280	(7,817)	(2,354)
Mountain View School	3,259,900	1,077	2,301	(1,224)	(147)
Pine Hills School	8,820,700	2,915	6,893	(3,978)	(1,063)
Montana State Prison	19,541,900	6,458	17,248	(10,790)	(4,332)
Swan River Youth Forest Camp	1,008,200	333	1,207	(874)	(541)
Veterans' Home	4,073,400	1,346	3,609	(2,263)	(917)
Warm Springs State Hospital	27,048,500	8,939	25,915	(16,976)	(8,037)
Commerce, Department of	2,011,300	665	419	246	911
LABOR AND INDUSTRY, Department of					
Employment Security Division	7,057,300	2,332	7,058	(4,726)	(2,394)
MILITARY AFFAIRS, Department of					
Adjutant General	12,023,700	3,974	10,128	(6,154)	(2,180)
SOCIAL & REHABILITATION SERVICES, Department of	2,516,572	832	3,054	(2,222)	(1,390)
OTHER	0	0	13,832	(13,832)	(13,832)
TOTAL	\$629,140,072	\$207,925	\$599,597	\$(391,672)	\$(183,747)

DEPARTMENT OF ADMINISTRATION-COMPREHENSIVE LIABILITY INSURANCE

COST ALLOCATION
Actual Fiscal Year 1982

	Total Cost	Not Allowable	Allowable
Premiums Paid	\$1,016,058	\$	\$1,016,058
Total	\$1,016,058	0	\$1,016,058

Comprehensive Liability Insurance Premiums are allocated according to premium amounts assigned each agency by the Insurance and Legal Division of the Department of Administration.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE

	AMT. ASSIGNED	PREMIUM AMOUNT	ACTUAL FY 80	ADJUSTMENT	FIXED PER AGREEMENT FY 84
LEGISLATIVE BRANCH					
Legislative Auditor	265	\$ 225	\$ 342	\$ (117)	\$ 108
Legislative Fiscal Analyst	15	13	13	0	13
Legislative Council	100	85	120	(35)	50
Environmental Quality Council	75	64	101	(37)	27
Consumer Counsel	10	9	11	(2)	7
JUDICIAL BRANCH, Judiciary	750	637	1,047	(410)	227
ELECTED OFFICIALS					
Governor's Office	90	77	89	(12)	65
Secretary of State	90	77	92	(15)	62
Commissioner Political Practices	20	17	25	(8)	9
State Auditor	90	77	8	69	146
Superintendent of Public Instruction	90	77	0	77	154
JUSTICE, Department of					
Department of Justice	44,760	38,022	41,387	(3,365)	34,657
PUBLIC SERVICE REGULATION, Department of	215	183	0	183	366
EDUCATION					
Board of Public Education	15	13	21	(8)	5
Commissioner of Higher Education	125	106	162	(56)	50
University of Montana	23,250	19,750	32,729	(12,979)	6,771
Montana State University	31,375	26,652	36,397	(9,745)	16,907
Montana College of Mineral Science & Technology	5,690	4,834	7,659	(2,825)	2,009
Eastern Montana College	5,900	5,012	8,306	(3,294)	1,718
Northern Montana College	2,650	2,251	1,989	262	2,513
Western Montana College	1,500	1,274	0	1,274	2,548
Agricultural Experiment Station	6,440	5,471	7,918	(2,447)	3,024
Cooperative Extension Service	5,700	4,842	7,627	(2,785)	2,057
School for the Deaf and Blind	1,775	1,508	2,251	(743)	765
Montana Arts Council	30	26	38	(12)	14
State Library	400	340	549	(209)	131
Advisory Council for Vocational Education	30	26	41	(15)	11
Historical Society	540	459	749	(290)	169
FISH, WILDLIFE, AND PARKS, Department of	35,028	29,755	46,520	(16,765)	12,990
HEALTH & ENVIRONMENTAL SCIENCE, Department of	16,815	14,284	23,503	(9,219)	5,065
HIGHWAYS, Department of	625,170	531,065	830,252	(299,187)	231,878
STATE LANDS, Department of	23,110	19,631	0	19,631	39,262
LIVESTOCK, Department of	110	93	0	93	186
NATURAL RESOURCES AND CONSERVATION, Department of	140,000	118,926	208,889	(89,963)	28,963
REVENUE, Department of	15,875	13,485	14,005	(520)	12,965
ADMINISTRATION, Department of	5,420	4,604	7,486	(2,882)	1,722
AGRICULTURE, Department of	3,050	2,591	3,570	(979)	1,612

INSTITUTIONS, Department of					
Central Office	4,620	3,925	2,440	1,485	5,410
Boulder River School & Hospital	45,125	38,332	60,348	(22,016)	16,316
Center for the Aged	9,910	8,418	13,251	(4,833)	3,585
Eastmont Training Center	2,575	2,187	3,525	(1,338)	849
Galen State Hospital	18,425	15,652	24,247	(8,595)	7,057
Mountain View School	3,580	3,040	3,972	(932)	2,108
Pine Hills School	3,580	3,040	4,417	(1,377)	1,663
Montana State Prison	3,985	3,385	4,721	(1,336)	2,049
Swan River Youth Forest Camp	1,450	1,232	1,191	41	1,273
Veterans' Home	3,875	3,292	5,190	(1,898)	1,394
Warm Springs State Hospital	85,125	72,311	119,172	(46,861)	25,450
COMMERCE, Department of	3,443	2,925	4,160	(1,235)	1,690
LABOR AND INDUSTRY, Department of					
Labor Standards Division	0	0	236	(236)	(236)
Employment Security Division	4,860	4,128	5,376	(1,248)	2,880
Workers' Compensation Division	972	826	432	394	1,220
MILITARY AFFAIRS, Department of					
Adjutant General	1,700	1,444	2,393	(949)	495
SOCIAL & REHABILITATION SERVICES, Department of	6,310	5,360	7,960	(2,600)	2,760
TOTAL	\$1,196,103	\$1,016,058	\$1,546,927	\$(530,869)	\$ 485,189

COST ALLOCATION

Actual Fiscal Year 1982

	Total Cost	Not Allowable	Allowable
Operational	\$841,697	\$654,242	\$187,455
Equipment	12,193	0	0
Central Administration*	8,466	6,490	1,976
Total	\$862,356	\$672,925	\$189,431

The Consulting Services Bureau provides for the development and maintenance of: efficient, effective, and economical fiscal management and administrative control systems for state government; general statewide operating policies and procedures; and management consulting services for state agencies.

Costs are allocated on the basis of the number of accounting transactions per agency.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 84
	TRANSACTIONS	AMOUNT	ACTUAL FY 80	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	5,460	\$ 372	\$ 113	\$ 259	\$ 631
Legislative Fiscal Analyst	968	66	57	9	75
Legislative Council	5,132	350	9,586	(9,236)	(8,886)
Senate	382	26	5	21	47
House	457	31	6	25	56
Environmental Quality Council	684	47	29	18	65
Consumer Counsel	651	44	37	7	51
JUDICIAL BRANCH, Judiciary	7,970	543	396	147	690
ELECTED OFFICIALS					
Governor's Office	6,309	430	461	(31)	399
Secretary of State	3,850	262	14,129	(13,867)	(13,605)
Commissioner of Campaign Finances	376	26	20	6	32
State Auditor	12,306	839	558	281	1,120
Superintendent of Public Instruction	73,684	5,023	61,529	(56,506)	(51,483)
Billings Vo-Tech	8,018	547	0	547	1,094
Butte Vo-Tech	3,167	216	0	216	432
Great Falls Vo-Tech	6,300	429	0	429	858
Helena Vo-Tech	6,977	476	0	476	952
Missoula Vo-Tech	13,326	908	0	908	1,816
JUSTICE, Department of					
Crime Control Commission	9,962	679	592	87	766
Highway Traffic Safety	583	40	0	40	80
Department of Justice	40,039	2,729	2,210	519	3,248
PUBLIC SERVICE REGULATION, Department of	3,158	215	128	87	302
EDUCATION					
Board of Public Education	170	12	88	(76)	(64)
Commissioner of Higher Education	4,951	337	130	207	544
University of Montana	389,549	26,553	28,490	(1,937)	24,616
Montana State University	370,545	25,257	16,971	8,286	33,543
Montana College Mineral	32,044	2,184	1,387	797	2,981
Eastern Montana College	100,344	6,840	5,243	1,597	8,437
Northern Montana College	43,590	2,971	1,622	1,349	4,320
Western Montana College	18,931	1,290	727	563	1,853

Agricultural Experiment Station	40,382	2,753	1,927	826	3,579
Cooperative Extension Service	21,600	1,472	1,090	382	1,854
Forestry Conservation Experimental Station	1,572	107	54	53	160
School for the Deaf and Blind	5,937	405	293	112	517
Montana Arts Council	5,156	351	228	123	474
State Library	3,230	220	182	38	258
Advisory Council for Vocational Education	1,167	80	54	26	106
Historical Society	13,139	896	603	293	1,189
Board of Regents of Higher Education	320	22	14	8	30
Fire Services Training School	1,700	116	0	116	232
FISH, WILDLIFE, AND PARKS, Department of	189,340	12,906	7,701	5,205	18,111
HEALTH & ENVIRONMENTAL SCIENCE, Department of	85,913	5,856	5,137	719	6,575
HIGHWAYS, Department of	166,631	11,358	5,483	5,875	17,233
STATE LANDS, Department of	84,150	5,736	592	5,144	10,880
LIVESTOCK, Department of	25,121	1,712	1,340	372	2,084
NATURAL RESOURCES AND CONSERVATION, Department of	54,252	3,698	2,205	1,493	5,191
REVENUE, Department of	176,834	12,054	8,147	3,907	15,961
ADMINISTRATION, Department of	98,882	6,740	4,046	2,694	9,434
AGRICULTURE, Department of	22,603	1,541	1,113	428	1,969
INSTITUTIONS, Department of					
Central Office	29,845	2,034	1,662	372	2,406
Boulder River School & Hospital	27,565	1,879	1,223	656	2,535
Children's Center	1	0	3	(3)	(3)
Center for the Aged	8,019	547	319	228	775
Eastmont Training Center	4,984	340	229	111	451
Galen State Hospital	29,679	2,023	658	1,365	3,388
Mountain View School	4,283	292	210	82	374
Pine Hills School	8,500	579	393	186	765
Montana State Prison	55,739	3,799	1,212	2,587	6,386
Swan River Youth Forest Camp	3,212	219	161	58	277
Veterans' Home	7,284	497	250	247	744
Warm Springs State Hospital	39,538	2,695	1,142	1,553	4,248
Board of Pardons	595	41	32	9	50
COMMERCE, Department of	61,346	4,182	1,864	2,318	6,500
LABOR AND INDUSTRY, Department of					
Labor Standards Division	12,295	838	599	239	1,077
Employment Security Division	9,322	635	599	36	671
Workers' Compensation Division	23,314	1,589	1,105	484	2,073
MILITARY AFFAIRS, Department of					
Adjutant General	3,821	260	192	68	328
Disaster and Emergency Services	3,557	242	168	74	316
SOCIAL & REHABILITATION SERVICES, Department of	278,377	18,975	12,533	6,442	25,417
TOTAL	2,779,088	\$189,431	\$209,277	\$(19,846)	\$169,585

DEPARTMENT OF ADMINISTRATION-OF PERSONNEL DIVISION

COST ALLOCATION

Actual Fiscal Year 1982

	Total Cost	Not Allowable	Allowable
Operational			
Equipment	\$ 1,222,280	\$ 251,111	\$971,169
Local Assistance and Grants	25,376	25,376	0
Central Administration*	10,040,654	10,040,654	0
Total	12,373	2,515	9,858
	\$11,300,683	\$10,319,656	\$981,027

The Personnel Division implements and administers the provisions of the State Classification and Pay and Public Employees Collective Bargaining Acts. This division is designed to provide state government with a comprehensive program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action, and other personnel-related matters.

All functions and services performed by the Personnel Division benefit all departments of the State. Federal programs are benefited because state employees are hired to work in these programs. Therefore, the costs of the Personnel Division have been distributed to all state agencies.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Cost are allocated on the basis of full time equivalent (FTE) employees.

MONTANA COST ALLOCATION PLAN

	F.T.E.	COST DISTRIBUTION AMOUNT	ROLL FORWARD		Fixed PER AGREEMENT FY 84
			ACTUAL FY 80	ADJUSTMENT	
AGENCIES RECEIVING SERVICE					
LEGISLATIVE BRANCH					
Legislative Auditor	58.00	\$ 4,642	\$ 2,997	\$ 1,645	\$ 6,287
Legislative Fiscal Analyst	15.00	1,200	779	421	1,621
Legislative Council	51.50	4,122	3,117	1,005	5,127
Senate	5.00	400	0	400	800
House	10.00	800	0	800	1,600
Environmental Quality Council	4.75	380	240	140	520
Consumer Counsel	4.25	340	240	100	440
JUDICIAL BRANCH, Judiciary	81.50	6,523	3,777	2,746	9,269
ELECTED OFFICIALS					
Governor's Office	61.12	4,892	4,191	701	5,593
Secretary of State	33.17	2,655	1,678	977	3,632
Commissioner of Political Practices	5.00	400	240	160	560
State Auditor	58.00	4,642	2,997	1,645	6,287
Superintendent of Public Instruction	154.35	12,353	9,892	2,461	14,814
Justice, Department of	19.25	1,541	1,918	(377)	1,164
Crime Control Commission	8.5	680	0	680	1,360
Highway Traffic Safety	514.85	41,204	30,905	10,299	51,503
Department of Justice	45.00	3,601	2,338	1,263	4,864
PUBLIC SERVICE REGULATION, Department of					
EDUCATION					
Board of Public Education	1.55	124	420	(296)	(172)
Commissioner of Higher Education	31.50	2,521	1,079	1,442	3,963
University of Montana	412.85	33,001	52,038	(19,037)	13,964
Montana State University	567.27	45,399	62,710	(17,311)	28,088
Montana College of Mineral	81.13	6,493	10,492	(3,999)	2,494
Eastern Montana College	157.64	12,616	18,046	(5,430)	7,186
Northern Montana College	89.08	7,129	8,333	(1,204)	5,925
Western Montana College	41.35	3,309	5,336	(2,027)	1,282
Agricultural Experiment Station	98.55	7,887	17,026	(9,139)	(1,252)

Cooperative Extension Service	86.38	6,913	7,434	(521)	6,392
Forestry Conservation Experimental Station	7.67	614	659	(45)	569
School for the Deaf and Blind	94.63	7,573	5,755	1,818	9,391
Montana Arts Council	4.00	320	240	80	400
State Library	25.50	2,041	1,499	542	2,583
Advisory Council for Vocational Education	2.00	160	120	40	200
Historical Society	46.14	3,693	2,458	1,235	4,928
Fire Services Training School	6.50	520	0	520	1,040
FISH, WILDLIFE, AND PARKS, Department of	480.93	38,490	29,976	8,514	47,004
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	277.15	22,181	18,106	4,075	26,256
HIGHWAYS, Department of	1,956.63	156,592	138,250	18,342	174,934
STATE LANDS, Department of	256.60	20,536	3,777	16,759	37,295
LIVESTOCK, Department of	130.12	10,414	8,094	2,320	12,734
NATURAL RESOURCES AND CONSERVATION, Department of	312.47	25,007	23,142	1,865	26,872
REVENUE, Department of	1,010.00	80,832	62,830	18,002	98,834
ADMINISTRATION, Department of	505.87	40,485	29,696	10,789	51,274
AGRICULTURE, Department of	93.00	7,443	5,456	1,987	9,430
INSTITUTIONS, Department of					
Central Office	182.28	14,588	11,451	3,137	17,725
Boulder River School & Hospital	486.40	38,927	29,257	9,670	48,597
Children's Center	0	0	120	(120)	
Center for the Aged	104.93	8,398	5,995	2,403	10,801
Eastmont Training Center	92.50	7,403	5,516	1,887	9,290
Galen State Hospital	271.73	21,747	16,667	5,080	26,827
Mountain View School	68.38	5,473	4,077	1,396	6,869
Pine Hills School	127.12	10,174	7,494	2,680	12,854
Montana State Prison	278.79	22,312	16,127	6,185	28,497
Swan River Youth Forest Camp	27.33	2,187	1,499	688	2,875
Veterans' Home	61.08	4,888	2,938	1,950	6,838
Warm Springs State Hospital	487.49	39,015	32,074	6,941	45,956
Board of Pardons	3.50	280	240	40	320
COMMERCE, Department of	172.26	13,786	7,728	6,058	19,844
LABOR AND INDUSTRY, Department of					
Labor Standards Division	69.47	5,560	4,317	1,243	6,803
Employment Security Division	592.56	47,423	42,026	5,397	52,820
Workers' Compensation Division	179.67	14,379	9,832	4,547	18,926
MILITARY AFFAIRS, Department of					
Adjutant General	35.30	2,825	1,978	847	3,672
Disaster and Emergency Services	18.01	1,441	1,079	362	1,803
SOCIAL & REHABILITATION SERVICES, Department of	1,093.99	87,553	63,571	23,982	111,535
TOTAL	12,258.04	\$981,027	\$842,267	\$138,760	\$1,119,787

DEPARTMENT OF ADMINISTRATION - PURCHASING DIVISION

COST ALLOCATION Actual Fiscal Year 1982

	Total Cost	Not Allowable	Allowable
Operational Equipment	\$ 502,541	\$ 0	\$502,541
Central Administration*	4,985	763	0
Total	\$ 508,289	\$ 763	\$507,526

The Purchasing Division provides a centralized operation for obtaining services, supplies, and materials for all state agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Costs are allocated on the basis of the number of requisitions processed for an agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 84
	REQUISITIONS	AMOUNT	ACTUAL FY 80	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	13	\$ 1,014	\$ 1,046	\$ (32)	\$ 982
Legislative Fiscal Analyst	9	702	574	128	830
Legislative Council	16	1,248	810	438	1,686
Senate	2	156	135	21	177
House	4	312	135	177	489
Environmental Quality Council	1	78	202	(124)	(46)
Consumer Counsel	1	78	135	(57)	21
JUDICIAL BRANCH, Judiciary	11	858	844	14	872
ELECTED OFFICIALS					
Governor's Office	24	1,872	1,339	533	2,405
Secretary of State	6	468	1,215	(747)	(279)
Commissioner of Political Practices	4	312	169	143	455
State Auditor	23	1,794	2,261	(467)	1,327
Superintendent of Public Instruction	52	4,055	5,468	(1,413)	2,642
JUSTICE, Department of					
Crime Control Commission	6	468	641	(173)	295
Department of Justice	270	21,056	8,388	12,668	33,724
PUBLIC SERVICE REGULATION, Department of	18	1,404	1,350	54	1,458
EDUCATION					
Board of Public Education	1	78	608	(530)	(452)
Commissioner of Higher Education	12	936	979	(43)	893
University of Montana	554	43,204	24,202	19,002	62,206
Montana State University	1,091	85,082	46,311	38,771	123,853
Montana College of Mineral Science and Technology	241	18,794	9,485	9,309	28,103
Eastern Montana College	181	14,115	5,232	8,883	22,998
Northern Montana College	257	20,042	9,418	10,624	30,666
Western Montana College	23	1,794	2,633	(839)	955
Agricultural Experiment Station	282	21,992	16,810	5,182	27,174
Cooperative Extension Service	50	3,899	2,363	1,536	5,435
School for the Deaf and Blind	55	4,289	2,532	1,757	6,046
Montana Arts Council	7	546	439	107	653
State Library	9	702	506	196	898
Advisory Council for Vocational Education	1	78	68	10	88
Historical Society	40	3,119	1,857	1,262	4,381
Fire Services Training School	10	780	0	780	1,560
FISH, WILDLIFE, AND PARKS, Department of	314	24,487	18,194	6,293	30,780

HEALTH & ENVIRONMENTAL SCIENCE, Department of	119	9,280	11,915	(2,635)	6,645
HIGHWAYS, Department of	607	47,337	44,657	2,680	50,017
STATE LANDS, Department of	183	14,271	1,688	12,583	26,854
LIVESTOCK, Department of	51	3,977	4,321	(344)	3,633
NATURAL RESOURCES AND CONSERVATION, Department of	117	9,124	13,131	(4,007)	5,117
REVENUE, Department of	215	16,767	15,898	869	17,636
ADMINISTRATION, Department of	322	25,111	15,165	9,946	35,057
AGRICULTURE, Department of	37	2,885	5,705	(2,820)	65
INSTITUTIONS, Department of					
Central Office	37	2,885	2,228	657	3,542
Boulder River School & Hospital	130	10,138	4,759	5,379	15,517
Center for the Aged	60	4,679	2,194	2,485	7,164
Eastmont Training Center	46	3,587	2,329	1,258	4,845
Galen State Hospital	60	4,679	2,430	2,249	6,928
Mountain View School	55	4,289	743	3,546	7,835
Pine Hills School	65	5,069	2,262	2,807	7,876
Montana State Prison	184	14,349	5,975	8,374	22,723
Swan River Youth Forest Camp	33	2,574	1,755	819	3,393
Veterans' Home	58	4,523	1,316	3,207	7,730
Warm Springs State Hospital	153	11,932	4,321	7,611	19,543
COMMERCE, Department of	66	5,147	5,613	(466)	4,681
LABOR AND INDUSTRY, Department of					
Labor Standards Division	8	624	911	(287)	337
Employment Security Division	100	7,798	10,295	(2,497)	5,301
Workers' Compensation Division	31	2,418	1,721	697	3,115
MILITARY AFFAIRS, Department of					
Adjutant General	46	3,587	1,586	2,001	5,588
Disaster and Emergency Services	18	1,404	304	1,100	2,504
SOCIAL & REHABILITATION SERVICES, Department of	119	9,280	11,520	(2,240)	7,040
TOTAL	6,508	\$507,526	\$341,091	\$166,435	\$673,961

DEPARTMENT OF ADMINISTRATION - TREASURY BUREAU

COST ALLOCATION

Actual Fiscal Year 1982

	Total Cost	Not Allowable	Allowable
Operational	\$ 308,800	\$ 0	\$308,800
Equipment	2,128	2,128	0
Other	7,873,098	7,873,098	0
Central Administration*	3,076	0	3,076
Total	\$8,187,102	\$7,875,226	\$311,876

The Treasury Bureau has responsibility for the custody and accountability of all monies and securities belonging to or held in trust by the State of Montana. The Bureau pays agencies' warrants, keeps an account of all moneys received and disbursed, reconciles the balances in the depository banks to the Statewide Budget and Accounting System each month, makes payments on all the State's bonded indebtedness and purchases bonds for early redemption at an agency's request. Any money related to Federal projects must be accounted for in the State Treasury.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Costs are allocated on the basis of the number of warrants issued for each agency during fiscal year 1982.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 84
	WARRANTS	AMOUNT	ACTUAL FY 80	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	1,796	\$ 438	\$ 107	\$ 331	\$ 769
Legislative Fiscal Analyst	578	142	29	113	255
Legislative Council	2,547	622	134	488	1,110
Senate	398	98	1	97	195
House	647	158	1	157	315
Environmental Quality Council	334	82	14	68	150
Consumer Counsel	333	82	20	62	144
JUDICIAL BRANCH, Judiciary	4,468	1,090	211	879	1,969
ELECTED OFFICIALS					
Governor's Office	3,116	760	195	565	1,325
Secretary of State	2,369	578	100	478	1,056
Commissioner of Political Practices	148	36	8	28	64
State Auditor	4,696	1,146	277	869	2,015
Superintendent of Public Instruction	11,693	2,854	754	2,100	4,954
Billings Vo-Tech	2,286	558	0	558	1,116
Butte Vo-Tech	1,826	446	0	446	892
Great Falls Vo-Tech	2,295	560	0	560	1,120
Helena Vo-Tech	3,819	932	0	932	1,864
Missoula Vo-Tech	3,076	750	0	750	1,500
JUSTICE, Department of					
Crime Control Commission	991	242	109	133	375
Department of Justice	24,836	6,062	1,502	4,560	10,622
PUBLIC SERVICE REGULATION, Department of	2,160	528	121	407	935
EDUCATION					
Board of Public Education	737	180	36	144	324
Commissioner of Higher Education	1,682	410	63	347	757
University of Montana	26,137	6,380	1,434	4,946	11,326
Montana State University	58,572	14,298	2,813	11,485	25,783
Montana College of Mineral Science & Technology	14,345	3,502	779	2,723	6,225
Eastern Montana College	31,981	7,806	1,834	5,972	13,778
Northern Montana College	11,892	2,902	691	2,211	5,113
Western Montana College	10,018	2,446	507	1,939	4,385
Cooperative Extension Service	1	0	0	0	0

School for the Deaf and Blind
Montana Arts Council
State Library
Advisory Council for Vocational Education
Historical Society
Board of Regents of Higher Education
FISH, WILDLIFE, AND PARKS, Department of
HEALTH & ENVIRONMENTAL SCIENCE, Department of
HIGHWAYS, Department of
STATE LANDS, Department of
LIVESTOCK, Department of
NATURAL RESOURCES AND CONSERVATION, Department of
REVENUE, Department of
ADMINISTRATION, Department of
AGRICULTURE, Department of
INSTITUTIONS, Department of
Central Office
Boulder River School & Hospital
Center for the Aged
Eastmont Training Center
Galen State Hospital
Mountain View School
Pine Hills School
Montana State Prison
Swan River Youth Forest Camp
Veterans' Home
Warm Springs State Hospital
Board of Pardons
COMMERCE, Department of
LABOR AND INDUSTRY, Department of
Labor Standards Division
Employment Security Division
Workers' Compensation Division
MILITARY AFFAIRS, Department of
Adjutant General
Disaster and Emergency Services
SOCIAL & REHABILITATION SERVICES, Department of

4,410	1,076	258	818	1,894
813	198	49	149	347
1,918	468	122	346	814
263	64	15	49	113
3,222	786	185	601	1,387
81	20	4	16	36
66,620	16,262	4,022	12,240	28,502
17,243	4,208	1,106	3,102	7,310
81,323	19,850	5,300	14,550	34,400
12,736	3,108	193	2,915	6,023
6,412	1,566	398	1,168	2,734
15,303	3,736	1,310	2,426	6,162
260,287	63,536	24,584	38,952	102,488
193,487	47,230	10,262	36,968	84,198
5,188	1,266	412	854	2,120
11,094	2,708	684	2,024	4,732
15,617	3,812	949	2,863	6,675
4,490	1,096	242	854	1,950
3,478	848	183	665	1,513
7,760	1,894	497	1,397	3,291
2,808	686	164	522	1,208
4,510	1,100	274	826	1,926
9,963	2,432	580	1,852	4,284
1,377	336	85	251	587
2,273	554	121	433	987
17,729	4,328	1,145	3,183	7,511
106	26	7	19	45
24,311	5,934	650	5,284	11,218
4,060	992	304	688	1,680
17,385	4,244	1,255	2,989	7,233
46,506	11,352	2,482	8,870	20,222
3,288	802	165	637	1,439
1,637	400	86	314	714
200,199	48,870	14,666	34,204	83,074
1,277,674	\$311,876	\$84,499	\$227,377	\$539,253
TOTAL				

STATE AUDITOR - OFFICE OF THE STATE AUDITOR

COST ALLOCATION Actual Fiscal Year 1982

	Total Cost	Not Allowable	Allowable
	\$	\$	\$
Operational (Including Management & Control & Central Payroll Programs)	\$594,839	0	\$594,839
Payroll Service Fee	146,342	0	146,342
Equipment	12,848	12,848	0
Central Administration*	102,429	0	102,429
Total	\$856,458	\$12,848	\$843,610

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. Also, the Office of the State Auditor operates the Central Payroll System.

Costs are allocated on the basis of the number of warrants issued for each agency.

*The Central Administration Program provides the administrative functions necessary for the Office of the State Auditor. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

MONTANA COST ALLOCATION

AGENCIES RECEIVING SERVICE	WARRANTS	AMOUNT	ROLL ACTUAL FY 80	FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 84
LEGISLATIVE BRANCH					
Legislative Auditor	1,796	\$ 1,186	\$ 1,057	\$ 129	\$ 1,315
Legislative Fiscal Analyst	578	382	282	100	482
Legislative Council	2,547	1,682	1,318	364	2,046
Senate	398	262	6	256	518
House	647	427	8	419	846
Environmental Quality Council	334	221	141	80	301
Consumer Counsel	333	220	198	22	242
JUDICIAL BRANCH, Judiciary	4,468	2,950	2,094	856	3,806
ELECTED OFFICIALS					
Governor's Office	3,116	2,057	1,919	138	2,195
Secretary of State	2,369	1,564	990	574	2,138
Commissioner of Campaign Finances	148	98	77	21	119
State Auditor	4,696	3,101	2,726	375	3,476
Superintendent of Public Instruction	11,693	7,721	7,428	293	8,014
Billings Vo-Tech	2,286	1,509	0	1,509	3,018
Butte Vo-Tech	1,826	1,206	0	1,206	2,412
Great Falls Vo-Tech	2,295	1,515	0	1,515	3,030
Helena Vo-Tech	3,819	2,522	0	2,522	5,044
Missoula Vo-Tech	3,076	2,031	0	2,031	4,062
JUSTICE, Department of					
Crime Control Commission	991	654	1,073	(419)	235
Department of Justice	24,836	16,398	14,799	1,599	17,997
PUBLIC SERVICE REGULATION, Department of	2,160	1,426	1,196	230	1,656
EDUCATION					
Board of Public Education	737	487	350	137	624
Commissioner of Higher Education	1,682	1,111	626	485	1,596
University of Montana	26,137	17,257	14,133	3,124	20,381
Montana State University	58,572	38,673	27,722	10,951	49,624
Montana Coll Min Sc & Tech	14,345	9,472	7,672	1,800	11,272
Eastern Montana College	31,981	21,116	18,076	3,040	24,156
Northern Montana College	11,892	7,852	6,810	1,042	8,894
Western Montana College	10,018	6,615	4,992	1,623	8,238
Cooperative Extension Service	1	0	1	(1)	1
School for the Deaf and Blind	4,410	2,912	2,539	373	3,285

Montana Arts Council	813	537	478	59	596
State Library	1,918	1,266	1,198	68	1,334
Advisory Council for Vocational Education	263	174	146	28	202
Historical Society	3,222	2,127	1,820	307	2,434
Board of Regents of Higher Education	81	53	41	12	65
FISH, WILDLIFE, AND PARKS, Department of	66,620	43,987	39,630	4,357	48,344
HEALTH & ENVIRONMENTAL SCIENCE, Department of	17,243	11,385	10,893	492	11,877
HIGHWAYS, Department of	81,323	53,695	52,228	1,467	55,162
STATE LANDS, Department of	12,736	8,409	1,902	6,507	14,916
LIVESTOCK, Department of	6,412	4,234	3,917	317	4,551
NATURAL RESOURCES AND CONSERVATION, Department of	15,303	10,104	12,908	(2,804)	7,300
REVENUE, Department of	260,287	171,860	242,244	(70,384)	101,476
ADMINISTRATION, Department of	193,487	127,754	101,128	26,626	154,380
AGRICULTURE, Department of	5,188	3,425	4,063	(638)	2,787
INSTITUTIONS, Department of					
Central Office	11,094	7,325	6,744	581	7,906
Boulder River School & Hospital	15,617	10,311	9,348	963	11,274
Center for the Aged	4,490	2,965	2,386	579	3,544
Eastmont Training Center	3,478	2,296	1,808	488	2,784
Galen State Hospital	7,760	5,124	4,897	227	5,351
Mountain View School	2,808	1,854	1,615	239	2,093
Pine Hills School	4,510	2,978	2,701	277	3,255
Montana State Prison	9,963	6,578	5,720	858	7,436
Swan River Youth Forest Camp	1,377	909	841	68	977
Veterans' Home	2,273	1,501	1,196	305	1,806
Warm Springs State Hospital	17,729	11,706	11,278	428	12,134
Board of Pardons	106	70	64	6	76
COMMERCE, Department of	24,311	16,052	6,396	9,656	25,708
LABOR AND INDUSTRY, Department of					
Labor Standards Division	4,060	2,681	2,991	(310)	2,371
Employment Security Division	17,385	11,479	12,365	(886)	10,593
Workers' Compensation Division	46,506	30,707	24,455	6,252	36,959
MILITARY AFFAIRS, Department of					
Adjutant General	3,288	2,171	1,627	544	2,715
Disaster and Emergency Services	1,637	1,081	846	235	1,316
SOCIAL & REHABILITATION SERVICES, Department of	200,199	132,185	144,511	(12,326)	119,859
TOTAL	1,277,674	\$843,610	\$832,618	\$ 10,992	\$854,602

OFFICE OF BUDGET AND PROGRAM PLANNING - BUDGET AND PROGRAM PLANNING

COST ALLOCATION

Actual Fiscal Year 1982

Operational
Equipment
Total

Total Cost	Not Allowable*	Allowable
\$666,370	\$304,318*	\$362,052
22,805	0	0
<u>\$689,175</u>	<u>\$327,123</u>	<u>\$362,052</u>

The Office of Budget and Program Planning assists the Governor in the planning, preparation, and administration of the state budget; the development and evaluation of alternative program plans for the provision of state government services; and the examination and improvement of methods of providing services to the citizens of the State of Montana. OBPP reviews the total organizational structure of the Executive Branch, makes recommendations on the transfer of functions between departments or the elimination of unnecessary functions, and formulates and monitors policies in areas of management concern. The Office also prepares and monitors estimates of revenues, houses the State Clearinghouse provided for in the Office of Management and Budget Circular A-95, establishes guidelines and priorities for data processing services and approves the procurement of data processing equipment for Montana state government.

Allowable costs were determined using two calculations. The Office had eight budget analysts in Fiscal Year 1982. Each analyst estimated the percentage of time he spent on his assigned agencies throughout the year. Based on these percentages, each analyst's operational expenditures were allocated to their respective agencies (\$226,228). 40% of all remaining Budget Office operational expenditures were allocated to each agency using the same method as the previous calculation (\$135,824).

*Non-allowable operational funds consist of agency indirect costs, State Clearinghouse costs and 60% of non-analyst related expenditures.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 84
	PERCENTAGE	AMOUNT	ACTUAL FY 80	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	.15%	\$ 545	\$ 571	\$ (26)	\$ 519
Legislative Fiscal Analyst	.0	0	163	(163)	(163)
Legislative Council	.0	0	775	(775)	(775)
Senate	.0	0	0	0	0
House	.0	0	41	(41)	(41)
Environmental Quality Council	.18	650	41	609	1,259
Consumer Counsel	.45	1,650	122	1,528	3,178
JUDICIAL BRANCH, Judiciary *	.76	2,749	1,020	1,729	4,478
ELECTED OFFICIALS					
Governor's Office	.90	3,256	925	2,331	5,587
Secretary of State	.90	3,256	245	3,011	6,267
Commissioner of Campaign Finances	.18	650	41	609	1,259
State Auditor	.90	3,256	612	2,644	5,900
Superintendent of Public Instruction	1.53	5,540	1,917	3,623	9,163
Billings Vo-Tech	.24	852	0	852	1,704
Butte Vo-Tech	.24	852	0	852	1,704
Great Falls Vo-Tech	.24	852	0	852	1,704
Helena Vo-Tech	.24	852	0	852	1,704
Missoula Vo-Tech	.24	852	0	852	1,704
JUSTICE, Department of					
Crime Control Commission	.90	3,256	285	2,971	6,227
Department of Justice	2.70	9,770	5,328	4,442	14,212
PUBLIC SERVICE REGULATION, Department of	.0	0	408	(408)	(408)
EDUCATION					
Board of Public Education	1.40	5,113	82	5,031	10,144
Commissioner of Higher Education	2.14	7,766	285	7,481	15,247
University of Montana	2.00	7,249	18,809	(11,560)	(4,311)
Montana State University	2.00	7,249	24,847	(17,598)	(10,349)

Montana Coll Min Sc & Tech	1.43	5,178	3,223	1,955	7,133
Eastern Montana College	1.43	5,178	5,957	(779)	4,399
Northern Montana College	1.14	4,140	2,652	1,488	5,628
Western Montana College	.86	3,107	1,469	1,638	4,745
Agricultural Experiment Station	.86	3,107	2,652	455	3,562
Cooperative Extension Service	.71	2,588	1,550	1,038	3,626
Forestry Conservation Experimental Station	.29	1,035	122	913	1,948
School for the Deaf and Blind	1.65	5,963	694	5,269	11,232
Montana Arts Council	1.06	3,834	122	3,712	7,546
State Library	1.53	5,540	245	5,295	10,835
Advisory Council for Vocational Education	.35	1,280	41	1,239	2,519
Historical Society	2.12	7,672	490	7,182	14,854
FISH, WILDLIFE, AND PARKS, Department of	3.67	13,284	5,590	7,694	20,978
HEALTH & ENVIRONMENTAL SCIENCE, Department of	6.52	23,606	5,263	18,343	41,949
HIGHWAYS, Department of	3.60	13,023	81,111	(68,088)	(55,065)
STATE LANDS, Department of	.73	2,658	694	1,964	4,622
LIVESTOCK, Department of	.73	2,658	1,265	1,393	4,051
NATURAL RESOURCES AND CONSERVATION, Department of	2.94	10,627	5,182	5,445	16,072
REVENUE, Department of	2.28	8,247	18,686	(10,439)	(2,192)
ADMINISTRATION, Department of	7.55	27,327	7,985	19,342	46,669
AGRICULTURE, Department of	2.20	7,970	1,061	6,909	14,879
INSTITUTIONS, Department of					
Central Office	4.93	17,841	1,836	16,005	33,846
Boulder River School & Hospital	.72	2,623	3,386	(763)	1,860
Children's Center	.0	0	41	(41)	(41)
Center for the Aged	.58	2,099	653	1,446	3,545
Eastmont Training Center	.72	2,623	530	2,093	4,716
Galen State Hospital	.29	1,048	1,958	(910)	138
Mountain View School	.87	3,148	490	2,658	5,806
Pine Hills School	.87	3,148	898	2,250	5,398
Montana State Prison	1.74	6,297	3,223	3,074	9,371
Swan River Youth Forest Camp	.87	3,148	286	2,862	6,010
Veterans' Home	.58	2,099	367	1,732	3,831
Warm Springs State Hospital	.87	3,148	4,284	(1,136)	2,012
Board of Pardons	.29	1,048	41	1,007	2,055
COMMERCE, Department of	2.94	10,627	1,490	9,137	19,764
LABOR AND INDUSTRY, Department of					
Labor Standards Division	1.40	5,081	816	4,265	9,346
Employment Security Division	7.02	25,413	5,182	20,231	45,644
Workers' Compensation Division	1.40	5,081	1,591	3,490	8,571
MILITARY AFFAIRS, Department of					
Adjutant General	1.82	6,598	408	6,190	12,788
Disaster and Emergency Services	1.97	7,147	163	6,984	14,131
SOCIAL & REHABILITATION SERVICES, Department of	8.18	29,598	8,752	20,846	50,444
TOTAL	100.00%	\$362,052	\$238,966	\$123,086	\$485,138

OFFICE OF BUDGET AND PROGRAM PLANNING - STATE CLEARINGHOUSE

COST ALLOCATION
Actual Fiscal Year 1982

Total Cost	Not Allowable	Allowable
\$31,341	\$23,474	\$7,867

Operational

The State Clearinghouse of the Office of Budget and Program Planning is responsible for fulfilling the requirements of Office of Management and Budget Circular A-95 and the state's Federal Assistance Management Act.

Costs are allocated on the basis of the number of project applications originating in each agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 84
	NO OF REVIEWS	AMOUNT	ACTUAL FY 80	ADJUSTMENT	
LEGISLATIVE BRANCH					
Consumer Counsel	0	\$ 0	\$ 46	\$ (46)	\$ (46)
ELECTED OFFICIALS					
Governor's Office	0	0	159	(159)	(159)
JUSTICE, Department of					
Crime Control Commission	1	63	185	(122)	(59)
Public Service Reg	1	63	0	63	126
EDUCATION					
Board of Public Education	0	0	46	(46)	(46)
Commissioner of Higher Education	0	0	92	(92)	(92)
University of Montana	5	315	461	(146)	169
Montana State University	3	189	46	143	332
Eastern Montana College	3	189	0	189	378
Montana Arts Council	0	0	46	(46)	(46)
State Library	2	126	92	34	160
Historical Society	4	252	185	67	319
FISH, WILDLIFE, AND PARKS, Department of					
HEALTH & ENVIRONMENTAL SCIENCE, Department of	9	566	646	(80)	486
HIGHWAYS, Department of	15	944	1,430	(486)	458
STATE LANDS, Department of	6	378	231	147	525
NATURAL RESOURCES AND CONSERVATION, Department of	18	1,132	461	671	1,803
AGRICULTURE, Department of	7	440	1,153	(713)	(273)
INSTITUTIONS, Department of	2	126	138	(12)	114
Central Office	1	63	277	(214)	(151)
Boulder River School & Hospital	0	0	46	(46)	(46)
Montana State Prison	1	63	0	63	126
COMMERCE, Department of					
LABOR AND INDUSTRY, Department of	5	315	470	(155)	160
Labor Standards Division					
Employment Security Division	5	315	369	(54)	261
Workers' Compensation Division	2	126	92	34	160
SOCIAL & REHABILITATION SERVICES, Department of					
	2	126	0	126	252
	33	2,076	3,016	(940)	1,136
TOTAL	125	\$7,867	\$ 9,687	\$ (1,820)	\$6,047

COMMISSIONER OF HIGHER EDUCATION - RESEARCH PROGRAM

COST ALLOCATION

Actual Fiscal Year 1982

Total Cost	Not Allowable	Allowable
\$633,977	\$56,016	\$577,961
42,030	0	0
<u>\$676,007</u>	<u>\$56,016</u>	<u>\$577,961</u>

Operational
Equipment
Total

The Administration Program provides academic planning and curriculum review; makes budgetary recommendations and provides for a budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one half of the Community College Coordinator's salary are reflected as not allowable.

It has been determined that \$138,071 of the Commissioner's Office costs benefit research activities and \$525,094 benefit non-research activities. The research allocation shown in the summary table below represents the total allowable costs associated with University research activity.

The cost distribution is based on each University unit's total operating costs. The research allocation is based on each unit's unrestricted and restricted fund expenditures.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE

	COST (MILLIONS)	COST DISTRIBUTION AMOUNT	ACTUAL FY 80	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 84
University of Montana	\$ 54.3	\$192,182	\$159,101	\$33,081	\$225,263
Montana State University	63.4	224,389	181,228	43,161	267,550
Montana College of Mineral Science & Technology	9.8	34,685	29,151	5,534	40,219
Eastern Montana College	13.7	48,488	54,087	(5,599)	42,889
Northern Montana College	5.6	19,820	19,317	503	20,323
Western Montana College	3.8	13,449	12,644	805	14,254
Agricultural Experiment Station	8.1	28,668	22,829	5,839	34,507
Cooperative Extension Service	4.1	14,510	13,346	1,164	15,674
Forestry Experiment Station	.5	1,770	1,054	716	2,486
TOTAL	\$163.3	\$577,961	\$492,757	\$85,204	\$663,165

RESEARCH

University of Montana
Montana State University
Montana College of Mineral Science & Technology
Eastern Montana College
Northern Montana College
Western Montana College
Agricultural Experiment Station
Cooperative Extension Service
Forestry Experiment Station

NON-RESEARCH

\$ 30,703
51,518
9,032
5,096
0
0
38,916
0
2,806

TOTAL

\$194,560
216,032
31,187
37,793
20,323
14,254
(4,409)
15,674
(320)

TOTAL

\$138,071
\$525,094
\$663,165

MONTANA COST ALLOCATION PLAN
SUMMARY

AGENCIES RECEIVING SERVICE	ACCOUNTING	RECORDS MANAGEMENT	INSURANCE FIRE & CASUALTY	INSURANCE COMP LIABILITY	CONSULTING SERVICES
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 2,477	\$ (8)	\$ (122)	\$ 108	\$ 631
Legislative Fiscal Analyst	98	(15)	42	13	75
Legislative Council	1,200	(23)	(228)	50	(8,886)
Senate	125	0	0	0	47
House	281	0	0	0	56
Environmental Quality Council	123	0	(63)	27	65
Consumer Counsel	72	0	0	7	51
JUDICIAL BRANCH, Judiciary	2,002	(5,399)	(1,946)	227	690
ELECTED OFFICIALS					
Governor's Office	581	(6)	(235)	65	399
Secretary of State	969	(10)	(69)	62	(13,605)
Commissioner of Political Practices	28	0	(23)	9	32
State Auditor	3,330	(332)	(264)	146	1,120
Superintendent of Public Instruction	20,836	(35)	150	154	(51,483)
Billings Vo-Tech	4,706	0	0	0	1,094
Butte Vo-Tech	1,786	0	0	0	432
Great Falls Vo-Tech	3,732	0	0	0	858
Helena Vo-Tech	4,056	0	0	0	952
Missoula Vo-Tech	7,790	0	0	0	1,816
JUSTICE, Department of					
Crime Control Commission	1,801	(26)	0	0	766
Highway Traffic Safety	324	0	0	0	80
Department of Justice	8,272	(91)	(751)	34,657	3,248
PUBLIC SERVICE REGULATION, Department of					
EDUCATION	915	(65)	0	366	302
Board of Public Education	(438)	0	0	5	(64)
Commissioner of Higher Education	2,035	(2)	0	50	544
University of Montana	32,948	(14)	(28,925)	6,771	24,616
Montana State University	100,420	(75)	(50,398)	16,907	33,543
Montana Coll of Min Sc & Tech	9,189	(28)	(2,351)	2,009	2,981
Eastern Montana College	22,758	0	(18,159)	1,718	8,437
Northern Montana College	14,401	0	(8,429)	2,513	4,320
Western Montana College	6,066	(2)	(4,745)	2,548	1,853
Agricultural Experiment Station	10,372	0	(236)	3,024	3,579
Cooperative Extension Service	5,213	0	0	2,057	1,854
Forestry Conservation Experimental Station	608	0	0	0	160
School for the Deaf and Blind	1,407	0	(1,809)	765	517
Montana Arts Council	1,529	0	0	14	474
State Library	706	(8)	0	131	258
Advisory Council for Vocational Education	281	0	0	11	106
Historical Society	3,507	(1,036)	(1,618)	169	1,189
Board of Regents of Higher Education	70	0	0	0	30
Fire Services Training School	974	0	0	0	232
FISH, WILDLIFE, AND PARKS, Department of					
HEALTH & ENVIRONMENTAL SCIENCE, Dept. of	57,919	(703)	(402)	12,990	18,111
HIGHWAYS, Department of	15,059	(286)	1,980	5,065	6,575
STATE LANDS, Department of	59,921	(293)	(9,607)	231,878	17,233
LIVESTOCK, Department of	45,128	(2)	98	39,262	10,880
NATURAL RESOURCES & CONS., Dept. of	5,463	(229)	(150)	186	2,084
REVENUE, Department of	16,585	(492)	(1,010)	28,963	5,191
ADMINISTRATION, Department of	47,573	(3,666)	(4,012)	12,965	15,961
AGRICULTURE, Department of	30,138	(1,658)	(3,148)	1,722	9,434
INSTITUTIONS, Department of	5,545	(26)	(212)	1,612	1,969
Central Office	6,015	(10)	475	5,410	2,406
Boulder River School & Hospital	7,715	(2)	(4,695)	16,316	2,535
Children's Center	(22)	(18)	(3,784)	0	(3)
Center for the Aged	2,524	0	(1,462)	3,585	775
Eastmont Training Center	1,357	0	(1,363)	849	451
Galen State Hospital	12,872	(1)	(2,354)	7,057	3,388
Mountain View School	1,163	0	(147)	2,108	374
Pine Hills School	2,346	0	(1,063)	1,663	765
Montana State Prison	24,339	(1)	(4,332)	2,049	6,386
Swan River Youth Forest Camp	849	0	(541)	1,273	277
Veterans' Home	2,514	0	(917)	1,394	744
Warm Springs State Hospital	15,244	0	(8,037)	25,450	4,248
Board of Pardons	105	0	0	0	50
COMMERCE, Department of					
LABOR AND INDUSTRY, Department of	23,132	(857)	911	1,690	6,500
Labor Standards Division	3,051	(52)	0	(236)	1,077
Employment Security Division	1,424	(122)	(2,394)	2,880	671
Workers' Compensation Division	6,088	(129)	0	1,220	2,073
MILITARY AFFAIRS, Department of					
Adjutant General	959	(24)	(2,180)	495	328
Disaster and Emergency Services	962	0	0	0	316
SOCIAL & REHABILITATION SERVICES, Dept. of					
OTHER	77,007	(240)	(1,390)	2,760	25,417
	0	0	(13,832)	0	0
TOTAL	\$750,525	\$ (15,986)	\$ (183,747)	\$ 485,189	\$169,585

*The 1981 Legislature authorized an executive branch reorganization which essentially combined the Departments of Business Regulation, Community Affairs & Professional and Occupational Licensing into the Department of Commerce.

FOR THE FISCAL YEAR ENDING JUNE 30, 1984

PERSONNEL DIVISION	PURCHASING DIVISION	TREASURY DIVISION	STATE AUDITOR	BUDGET & PROGRAM PLANNING	STATE CLEARING- HOUSE	COMM HIGHER ED RESEARCH	TOTAL
\$ 6,287	\$ 982	\$ 769	\$ 1,315	\$ 519	\$ 0	\$ 0	\$ 12,958
1,621	830	255	482	(163)	0	0	3,238
5,127	1,686	1,110	2,046	(775)	0	0	1,307
800	177	195	518	0	0	0	1,862
1,600	489	315	846	(41)	0	0	3,546
520	(46)	150	301	1,259	0	0	2,336
440	21	144	242	3,178	(46)	0	4,109
9,269	872	1,969	3,806	4,478	0	0	15,968
5,593	2,405	1,325	2,195	5,587	(159)	0	17,750
3,632	(279)	1,056	2,138	6,267	0	0	161
560	455	64	119	1,259	0	0	2,503
6,287	1,327	2,015	3,476	5,900	0	0	23,005
14,814	2,642	4,954	8,014	9,163	0	0	9,209
0	0	1,116	3,018	1,704	0	0	11,638
0	0	892	2,412	1,704	0	0	7,226
0	0	1,120	3,030	1,704	0	0	10,444
0	0	1,864	5,044	1,704	0	0	13,620
0	0	1,500	4,062	1,704	0	0	16,872
1,164	295	375	235	6,227	(59)	0	10,778
1,360	0	0	0	0	0	0	1,764
51,503	33,724	10,622	17,997	14,212	0	0	173,393
4,864	1,458	935	1,656	(408)	126	0	10,149
(172)	(452)	324	624	10,144	(46)	0	9,925
3,963	893	757	1,596	15,247	(92)	0	24,991
13,964	62,206	11,326	20,381	(4,311)	169	30,703	169,834
28,088	123,853	25,783	49,624	(10,349)	332	51,518	369,246
2,494	28,103	6,225	11,272	7,133	0	9,032	76,059
7,186	22,998	13,778	24,156	4,399	378	5,096	92,745
5,925	30,666	5,113	8,894	5,628	0	0	69,031
1,282	955	4,385	8,238	4,745	0	0	25,325
(1,252)	27,174	0	0	3,562	0	38,916	85,139
6,392	5,435	0	(1)	3,626	0	0	24,576
569	0	0	0	1,948	0	2,806	6,091
9,391	6,046	1,894	3,285	11,232	0	0	32,728
400	653	347	596	7,546	(46)	0	11,513
2,583	898	814	1,334	10,835	160	0	17,711
200	88	113	202	2,519	0	0	3,520
4,928	4,381	1,387	2,434	14,854	319	0	30,514
0	0	36	65	0	0	0	201
1,040	1,560	0	0	0	0	0	3,806
47,004	30,780	28,502	48,344	20,978	486	0	264,009
26,256	6,645	7,310	11,877	41,949	458	0	122,888
174,934	50,017	34,400	55,162	(55,065)	525	0	559,105
37,295	26,854	6,023	14,916	4,622	1,803	0	186,879
12,734	3,633	2,734	4,551	4,051	0	0	35,057
26,872	5,117	6,162	7,300	16,072	(273)	0	110,487
98,834	17,636	102,488	101,476	(2,192)	0	0	387,063
51,274	35,057	84,198	154,380	46,669	0	0	408,066
9,430	65	2,120	2,787	14,879	114	0	38,283
17,725	3,542	4,732	7,906	33,846	(151)	0	81,896
48,597	15,517	6,675	11,274	1,860	(46)	0	105,746
(120)	0	0	0	(41)	0	0	(3,988)
10,801	7,164	1,950	3,544	3,545	0	0	32,426
9,290	4,845	1,513	2,784	4,716	0	0	24,442
26,827	6,928	3,291	5,351	138	0	0	63,497
6,869	7,835	1,208	2,093	5,806	0	0	27,304
12,854	7,816	1,926	3,255	5,398	0	0	35,020
28,497	22,723	4,284	7,436	9,371	126	0	100,878
2,875	3,393	587	977	6,010	0	0	15,700
6,838	7,730	987	1,806	3,831	0	0	24,927
45,956	19,543	7,511	12,134	2,012	0	0	124,061
320	0	45	76	2,055	0	0	2,651
19,844	4,681	11,218	25,708	19,764	160	0	112,751
6,803	337	1,680	2,371	9,346	261	0	24,638
52,820	5,301	7,233	10,593	45,644	160	0	124,210
18,926	3,115	20,222	36,959	8,571	252	0	97,297
3,672	5,588	1,439	2,715	12,788	0	0	25,780
1,803	2,504	714	1,316	14,131	0	0	21,746
111,535	7,040	83,074	119,859	50,444	1,136	0	476,642
0	0	0	0	0	0	0	(13,832)
\$1,119,787	\$673,961	\$539,253	\$854,602	\$485,138	\$6,047	\$138,071	\$5,022,425

STATEWIDE COST ALLOCATION PLAN

APPENDIX

STATE CENTRALIZED SERVICES BILLED DIRECTY TO AGENCIES

DEPARTMENT OF ADMINISTRATION - Data Processing

The Computer Services Bureau and the Systems Development Bureau of the Department of Administration satisfy the data processing needs of most state agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services:

1. Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs.
2. Processing Services: services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs, and supply costs.
3. Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs.
4. Equipment: Charged directly to the user when it is installed for their use only.



Because interest costs are non-allowable, an adjustment to total data processing costs must be calculated prior to determining the indirect cost rate. Data processing charges in FY 1984 must be reduced for indirect cost recovery purposes as follows: communication - 5.8%; computer processing - 7.7%; computer output microfilm - 6.8%

DEPARTMENT OF ADMINISTRATION - Building and Grounds

The General Services Division of the Department of Administration provides building and grounds services to various state agencies who occupy state-owned buildings. These services include utilities, janitorial services, security services, building and grounds maintenance, and other related services. The amount charged each agency is based on square feet of space provided. This charge is uniform for all state agencies using the service and is set by legislative appropriation. The division also charges separate amounts for air conditioning and amortization. The 2% building use allowance is not billed and must be added to the square footage rate. This use allowance varies from building to building as shown under Attachment A.

DEPARTMENT OF ADMINISTRATION - Publications and Graphics

The Department of Administration provides graphic and publication services on a cost recovery basis. These services include duplicating, quick copy services, photocopy services, graphic arts, commercial arts, typography, forms design and supply, publication planning, and printer coordination.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the sampling process and the statistical tools employed.

3. The third part presents the results of the study, showing the distribution of data across different categories. It includes several tables and graphs to illustrate the findings.

4. The fourth part discusses the implications of the results and provides recommendations for future research. It highlights the areas where further investigation is needed to improve the understanding of the subject.

5. The final part concludes the document by summarizing the key points and reiterating the importance of the research. It expresses the hope that the findings will be useful to the reader.

DEPARTMENT OF ADMINISTRATION - Interagency Mail Service

The Department of Administration provides mail services to state agencies. The U. S. Postal Service pays the Department for handling incoming postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time, and miles traveled.

DEPARTMENT OF ADMINISTRATION - Telephone Usage

The Department of Administration has centralized the communications function for state government. Agency telephone billings are based on that agency's actual usage. Administrative costs are prorated based on time units of utilization. Rates for the Network System are adjusted to reflect actual cost.

DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage, and retrieval of state agency records. The cost of operating this program is assumed from direct charges for microfilm processing and storage of state records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month.

DEPARTMENT OF ADMINISTRATION - Central Stores and Surplus Property

The Central Stores Bureau of the Department of Administration was initiated on June 1, 1980, to allow state agencies to order office supplies, continuous forms, and fine paper directly from a competitive source of supply offering weekly delivery. The operation assists agencies in reducing their office supply inventories. The Bureau operates on a cost recovery basis



without General Fund support and directly bills the user agencies according to pre-established catalog prices.

The Surplus Property Bureau provides for a centralized statewide distribution of federal and state surplus property to eligible state agencies, public and non-profit participants. The bureau operates under a plan approved by the Federal General Services Administration. Prices established for surplus property are determined in accordance with the approved operating plan.

DEPARTMENT OF ADMINISTRATION - Public Employees' Retirement System

The Public Employees' Retirement System (PERS) was created for the purpose of providing a retirement system consisting of retirement, disability, survivor and death benefits. Each agency within the state is required to pay into the system an amount equal to 6.32% of each employee's gross salary.

The Public Employees Retirement Division also administers specialized retirement plans for Game Wardens (7.15%), Judges (6%), Sheriff's (7.62%), Municipal Police Officers (14.04%), Unified Firefighters (15%), Highway Patrol (16.57%), and Volunteer Firemen of unincorporated areas. Each agency participating in these plans is billed for the percentage in parentheses as their employer share.

DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, death and survivor benefits to teachers within the State of Montana.

An employer's contribution to this program is 6.463% of the employee's gross income.

DEPARTMENT OF ADMINISTRATION - Automobile Insurance

The Insurance and Legal Division coordinates the payment of premiums for automobile insurance. Agencies are billed according to rates established by the applicable commercial insurance company. Each automobile is assigned a commercial vehicle fleet rating. The commercial company is selected through a bidding process.

DEPARTMENT OF HIGHWAYS - State Motor Pool

The State Motor Pool maintains an adequate fleet of state-owned vehicles of various types in order to satisfy the transportation requirements of state agencies located in Helena. Vehicles are billed at various rates determined by the type of vehicle used.

DEPARTMENT OF LABOR - Division of Workers' Compensation.

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers, and compensation for injured and disabled workers. Direct billing

rates on various categories of employees vary according to experience ratings.

OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of all state agencies. Agencies have been appropriated sufficient state funds to enable the Legislative Auditor to bill each agency for their basic financial compliance audits. Agencies will also be billed for the costs of audits associated with federal funds. Costs are reported using actual hourly costs for each audit.

OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General maintains an agency legal services program which provides a pool of attorneys from which state agencies may obtain legal services on a cost reimbursable basis.

Agencies are billed an hourly rate based upon actual hours worked. The billing rate is consistently applied to all client agencies. They are also billed for any actual operating expenses directly attributable to an agency's request.



ATTACHMENT A

BUILDING USE ALLOWANCE

State Capitol	.3440 per sq. ft.
Sam Mitchell	.5384 per sq. ft.
Livestock	.1046 per sq. ft.
Dept. of Health	.1288 per sq. ft.
Heating Plant	.7014 per sq. ft.
Capitol Annex (IHB)	.1147 per sq. ft.
Cogswell	.2978 per sq. ft.
Historical Society	.3089 per sq. ft.
Fish, Wildlife & Parks	.5503 per sq. ft.

INCLUDING USE ALLOWANCE

State Capital	3540 per sq. ft.
Penitentiary	1554 per sq. ft.
Highway	1065 per sq. ft.
Page of Health	1285 per sq. ft.
Meeting Place	7014 per sq. ft.
Congress Annex (195)	2147 per sq. ft.
Courthouse	2275 per sq. ft.
Historical Society	3085 per sq. ft.
Frank, Wildlife & Parks	2503 per sq. ft.

